

**PERSONAL PROPERTY  
COMPOSITE FACTORS**  
October 1, 2003

YEAR	3 YR COMP. FACTOR	5 YR COMP. FACTOR	8 YR COMP. FACTOR	10 YR COMP. FACTOR	12 YR COMP. FACTOR	15 YR COMP. FACTOR	20 YR COMP. FACTOR	25 YR COMP. FACTOR
2003	84	93	95	96	97	98	99	99
2002	67	87	92	94	96	97	98	99
2001	44	71	81	87	90	93	96	98
2000	30	54	69	78	82	88	93	96
1999	20	36	57	70	77	83	90	95
1998	18	24	46	61	70	77	87	92
1997	16	21	35	52	61	72	83	89
1996	14	19	28	42	54	67	80	87
1995	12	18	24	33	47	61	77	86
1994	10	16	23	27	41	56	74	85
1993				25	34	50	70	83
1992				24	29	44	65	81
1991					27	38	61	77
1990					25	32	55	74
1989						29	50	71
1988						28	47	69
1987							43	67
1986							38	62
1985							34	55
1984							32	49
1983							30	44
1982								39
1981								36
1980								35

The above table reflects the current Composite Factors to be used in the calculation of Personal Property for property tax purposes. These Composite Factors were compiled by multiplying each year's Index Factor by its corresponding Percent Good. These Composite Factors should not be indexed.

Salvage or scrap value should be calculated by using 50% of the lowest composite factor in the appropriate economic life category.